Amendments to the Specification

Please replace the following paragraph between the title and the first line of text as follows:

This is a Division of Application No. ~~09/854,370~~ 09/584,370 filed May 31, 2000. The entire disclosure of the prior application is hereby incorporated by reference herein in its entirety.

Please replace the paragraph beginning on page 3, line 4, with the following rewritten paragraph:

Next, on the top shield gap film 107, a ~~top-shield-layer-cum-bottom-pole-layer (called a bottom pole layer in the following description) 108~~bottom pole layer 108 that also functions as a top shield layer, having a thickness of about 3 μm, is formed. The bottom pole layer 108 is made of a magnetic material and is used for both a reproducing head and a recording head.

Please replace the paragraph beginning on page 11, line 6, with the following rewritten paragraph:

A thin-film magnetic head of the invention comprises~~,~~ a medium facing surface that faces toward a recording medium~~;~~, and a first magnetic layer and a second magnetic layer that are magnetically coupled to each other and ~~including~~ that include magnetic pole portions that are opposed to each other and placed in regions of the magnetic layers on a side of the medium facing surface~~, each~~. Each of the magnetic layers ~~including~~ includes at least one layer~~;~~. The thin-film magnetic head further comprises a gap layer provided between the pole portions of the first and second magnetic layers~~;~~, and a thin-film coil ~~at~~. At least a part of ~~which~~ the thin-film coil is placed between the first and second magnetic layers, ~~the at least part of the coil being~~and is insulated from the first and second magnetic layers. The coil includes a first conductive layer having a connecting portion that is connected to a second conductive layer. The thin-film magnetic head further comprises~~,~~ an encasing portion formed between the

first and second magnetic layers and having a bottom and a sidewall ~~,~~ such that the first conductive layer ~~being~~is placed in the encasing portion~~;~~. The thin-film magnetic head also comprises an auxiliary layer formed in a region of the bottom of the encasing portion where the connecting portion is located~~,~~ such that the auxiliary layer ~~making~~ makes a distance between the bottom of the encasing portion and the ~~connection~~ connecting portion greater than a distance between the bottom of the encasing portion and the other part of the first conductive layer~~; and~~. Finally, the thin-film magnetic head comprises an insulating layer having a flattened surface located farther from the bottom of the encasing portion than the other surface of the insulating layer~~,~~ such that the connecting portion of the first conductive layer placed in the encasing portion ~~being~~is exposed from the flattened surface of the insulating layer~~,~~ and the other part of the first conductive layer ~~being~~is covered with the insulating layer.

Please replace the paragraph beginning on page 12, line 5, with the following rewritten paragraph:

A method of the invention is provided for manufacturing a thin-film magnetic head, the thin-film magnetic head comprising~~:~~ a medium facing surface that faces toward a recording medium~~;~~, a first magnetic layer and a second magnetic layer, a gap layer, and a thin-film coil. The first and second magnetic layers are magnetically coupled to each other and ~~including~~that include magnetic pole portions that are opposed to each other and placed in regions of the magnetic layers on a side of the medium facing surface~~, each of the~~. Each magnetic layer ~~including~~includes at least one layer~~;~~. The ~~a~~ gap layer is provided between the pole portions of the first and second magnetic layers~~;~~. ~~and a thin-film coil at~~ At least a part of ~~which~~ the thin-film coil is placed between the first and second magnetic layers~~, the at least part of the coil being~~ and is insulated from the first and second magnetic layers. The coil includes a first conductive layer having a connecting portion that is connected to a second conductive layer. The method includes the steps of~~:~~ forming the first magnetic layer~~;~~, forming the gap layer on

the first magnetic layer~~;~~ and forming the second magnetic layer on the gap layer. The step for forming at least one of the magnetic layers includes ~~formation~~forming of an encasing portion having a bottom and a sidewall~~,~~ such that the encasing portion ~~being~~is provided for encasing the first conductive layer. The method further includes the steps of~~:~~ forming an auxiliary layer in a region of the bottom of the encasing portion where the connecting portion is located~~,~~ such that the auxiliary layer ~~making~~makes a distance between the bottom of the encasing portion and the connecting portion greater than a distance between the bottom of the encasing portion and the other part of the first conductive layer~~;~~. The method also includes forming the first conductive layer to be placed in the encasing portion~~;~~, forming an insulating layer to cover the first conductive layer placed in the encasing portion~~;~~, flattening a surface of the insulating layer located farther from the bottom of the encasing portion than the other surface of the insulating layer, such that the connecting portion of the first conductive layer placed in the encasing portion includes a portion exposed from the flattened surface of the insulating layer while the other part of the first conductive layer is covered with the insulating layer~~;~~, and forming the second conductive layer to be connected to the portion of the connecting portion exposed from the flattened surface of the insulating layer.

Please replace the paragraph beginning on page 20, line 7, with the following rewritten paragraph:

Next, on the top shield gap film 7, a ~~top-shield layer-cum-bottom-pole layer (called a bottom pole layer in the following description) 8~~bottom pole layer 8 that also functions as a top shield layer, having a thickness of about 2.5 to 3.5 μm, is selectively formed. The bottom pole layer 8 is made of a magnetic material and used for both a reproducing head and a recording head.

Please replace the title as follows:

~~THIN-FILM MAGNETIC HEAD AND METHOD OF MANUFACTURING SAME AND THIN-FILM COIL ELEMENT AND METHOD OF MANUFACTURING SAME~~ THIN FILM MAGNETIC HEAD AND THIN-FILM COIL ELEMENT

REMARKS

Claims 1-4 are pending in this application. By this Amendment, the continuity data is corrected in the specification, and amendments are made to the specification as was done in the parent application. Examination and allowance in due course are earnestly solicited.

Respectfully submitted,

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JAO:PDM/ccs

Attachment:
Corrected Application Data Sheet

Date: September 16, 2003

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